

CITY AUDITOR'S OFFICE



**AUDIT OF
FINANCE & BUSINESS SERVICES
ACCOUNTING DIVISION
CITYWIDE TRAVEL**

Report No. CAO 0602-0708-03

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CITY AUDITOR**

1. Travel Policy and Procedures Exceptions

Recommendation

Definitive statements should be made as to what is allowed or not. Without definitive statements even an effective monitoring program cannot prevent different interpretations of policy. Updating travel policy and procedures would allow the current monitoring system to become a basis for corrective action of errors found during the travel claim review process. Each travel claim should have self explanatory documentation.

QUANTIFICATION OF SAVINGS:

IDENTIFIED SAVINGS (Savings realized as a result of implementation of the recommendation.)

ESTIMATED SAVINGS (Estimated Savings obtained as a result of implementation of the recommendation.)

COMPLIANCE ISSUE (Required compliance with existing controls, laws, or regulation is enhanced with implementation of the recommendation.)

- Improve existing controls

ECONOMY OR EFFICIENCY IMPROVEMENT (Economy or efficiency of operations is improved with implementation of the recommendation.)

- Improve current monitoring system
- Each travel claim should have self explanatory documentation

OTHER BENEFITS (Some other benefit, as noted, is realized as a result of implementation of the recommendation.)

2. Travel Cards

Recommendation:

Travel Card Policy should be rewritten to allow these other expenses or action should be taken to inform the individuals that expenses, even if personally paid, are not allowed.

QUANTIFICATION OF SAVINGS:

IDENTIFIED SAVINGS (Savings realized as a result of implementation of the recommendation.)

ESTIMATED SAVINGS (Estimated Savings obtained as a result of implementation of the recommendation.)

COMPLIANCE ISSUE (Required compliance with existing controls, laws, or regulation is enhanced with implementation of the recommendation.)

- Improve existing controls
- Elimination of personal expenses are not allowed

ECONOMY OR EFFICIENCY IMPROVEMENT (Economy or efficiency of operations is improved with implementation of the recommendation.)

- Improve current monitoring system

OTHER BENEFITS (Some other benefit, as noted, is realized as a result of implementation of the recommendation.)

3. Mileage Expense Submissions

Recommendation:

1. Employees should be required to use a City vehicle for local travel. The use of a personal vehicle for City business should be restricted to when a City vehicle is unavailable, not for the convenience of the employee. There should be documentation as to why a City vehicle was not used on all the mileage reimbursement forms.
2. As stated in policy, no mileage reimbursement should be given until the required insurance coverage can be verified on the employee private vehicle.

QUANTIFICATION OF SAVINGS:

IDENTIFIED SAVINGS (Savings realized as a result of implementation of the recommendation.)

ESTIMATED SAVINGS (Estimated Savings obtained as a result of implementation of the recommendation.)

COMPLIANCE ISSUE (Required compliance with existing controls, laws, or regulation is enhanced with implementation of the recommendation.)

- Appropriate insurance coverage verified by City

ECONOMY OR EFFICIENCY IMPROVEMENT (Economy or efficiency of operations is improved with implementation of the recommendation.)

OTHER BENEFITS (Some other benefit, as noted, is realized as a result of implementation of the recommendation.)

- More usage of existing City vehicles (savings unknown)